

# EXHIBIT J

Date: Mon Mar 27 07:31:23 PST 2006  
Sender: "Shelley" <shelleysouza@fnsouza.info>  
To: <Anu.Ghosh-Mazumdar@sothebys.com>  
CC: franky@hph.org.uk , greener@fgclaw.com  
Subject: consignor lots 104, 106, 111  
Attach:  
Delivery  
ConfirmationDelivery Unconfirmed  
Status:

Dear Anu,

Could you please let Rob know that I gave our conversation considered thought after saying I would meet the consignor with your lawyers tomorrow at 2.00pm.

I am satisfied with the way that Sotheby's will handle this matter. I do not need to spend any more time on this matter. I told the consignor this morning that I will not meet with him.

In the meantime, Harriet Irgang will come to Sotheby's tomorrow at Noon and we will meet with you and Rob at 1.00pm, following her review of the paintings in dispute.

Thanks very much.

Best wishes,

Shelley

Shelley Souza  
Administrator for the Estate of F.N. Souza  
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